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IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

IN RE: ) Chapter 11  
CIRCUIT CITY STORES, INC., et al., ) Case No. 08-35653 (KRH)  
Debtors. ) Jointly Administered

**RESPONSE OF YUMA COUNTY, ARIZONA TAX  
COLLECTOR TO TWENTY-FOURTH OMNIBUS  
OBJECTION TO CLAIMS (DISALLOWANCE  
OF CERTAIN REAL ESTATE TAX CLAIMS ON  
REAL PROPERTY IN WHICH DEBTORS LEASED  
THE REAL PROPERTY)**

Comes now Yuma County, Arizona Tax Collector, by counsel, and for his response to the Twenty-Fourth Omnibus Objection filed by Circuit City Stores, Inc. ("Debtor") regarding the disallowance of certain real estate tax claims on real property which the Debtors leased the real property, states as follows:

1. On or about December 8, 2008, the Yuma County Treasurer, filed a Proof of Claim herein in the amount of \$3,133.10, indicating that the claim was for 2008 personal property taxes assessed in Yuma County, Arizona.

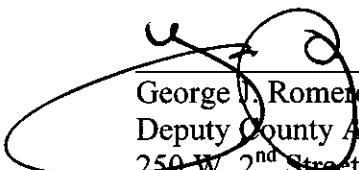
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1           2. Pursuant to Omnibus Claims Objection Twenty-Four filed by the Debtor herein, the  
2 Debtor has objected to the Yuma County Proof of Claim, Claim Number 1515 on the basis that the  
3 claim asserted in this Proof of Claim is for alleged real estate taxes on real property that the Debtor  
4 leased, but did not own. Yuma County takes issue with this. The Proof of Claim in question is for  
5 tangible personal property taxes, as evidenced on the Yuma County Assessor's screen printout. (See  
6 Exhibit "A")

7           WHEREFORE, the Yuma County, Arizona Tax Collector prays that the Twenty-Fourth  
8 Omnibus Objection to the extent that it is applicable to Yuma County, Arizona Tax Collector, be and  
9 hereby is overruled and the claim filed by Yuma County, Arizona be allowed as the 2008 tangible  
10 personal property tax assessed against tangible personal property owned by the Debtor and that Yuma  
11 County, Arizona may have such other and further relief as is appropriate under the circumstances.

12 Dated: August 4, 2009

13 JON R. SMITH  
14 Yuma County Attorney

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18 George J. Romero  
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served upon those herein listed below by mailing the same to each named party by the United States postal service on this 4th day of August, 2009:

SKADDEN, ARPS, SLATE, MEAGER & FLOM, LLP

Attn: Grey M. Galardi

Attn: Ian S. Fredericks

One Rodney Square

P.O. Box 636

Wilmington, DE 19899-0636

MCQUIREWOODS LLP

Attn: Dion W. Hayes

Attn: Douglas M. Foley

One James Center

901 E. Cary Street


Richmond, VA 23219

SKADDEN, ARPS, SLATE, MEAGHER FLOM, LLP

Attn: Chris L. Dickerson

155 North Wacker Drive

Chicago, Illinois 60606



Desarae Doten

**EXHIBIT “A”**

<input type="button" value="←"/> <input type="button" value="→"/> <input type="button" value="Cancel"/>		<input type="button" value="Print"/> <input type="button" value="AFIC"/>	
<b>Owner Name/Address</b>			
<b>Account</b> P0005345	<b>N</b>	<b>CIRCUIT CITY STORES WEST COAST INC</b> C/O TAX DEPT - LOC # 03748 P O BOX 42304 RICHMOND VA 23242	
<b>District</b> 0150	<b>St</b> A		
<b>Parcel Number</b> 14-007-00-557-00-0	<b>ALPHA</b>	<b>CHK</b> 0	
<b>Street No</b> 1232	<b>Dir</b> S	<b>Street Name</b> CASTLE DOME	<b>Type</b> AVE
<b>Location City</b> YUMA		<b>Location Zip</b> 85365	<b>Acct Type</b> 
<b>Parcel Size</b>	<b>Acre/SqFt</b>	<b>Owner Location</b>	<b>SECURED TO</b>
<b>Business Name</b> CIRCUIT CITY			
<b>Version</b> 20081232001		<b>V. Date</b> 21-NOV-2008	<b>Time</b> 03:21 PM
<b>ID</b> MM		<b>Appl</b> TIMS	<b>New Version</b> 20081232002
<b>TYPE</b>		<b>ACTUAL</b>	<b>ASSD</b>
<b>PP</b>		297,643	68,458
<b>TOTAL</b>		297,643	68,458
<div style="display: flex; justify-content: space-between;"> <div> <b>Queries</b> ACCOUNT         </div> <div> <b>Correction?</b> <input type="checkbox"/> </div> </div>			
<b>Current Year</b>		<b>Prior VersionQ</b>	<b>Tax Trx</b>
<b>Prior (Y)ear</b>		<b>Ne(x)t Version</b>	<b>Abatement</b>
<b>(N)ext Year</b>		<b>Characteristics</b>	<b>Property Card</b>
<b>Update</b>		<b>Clear</b>	<b>Exit</b>

(V)alue Sum



Document Page 6 of 6  
OFFICE OF THE YUMA COUNTY ATTORNEY

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Yuma, Arizona 85364  
Telephone: (928) 817-4300

Jon R. Smith  
County Attorney

Roger A. Nelson  
Chief Criminal Deputy

William J. Kerekes  
Chief Civil Deputy

Ronald R. Perkins  
Director Victim Services

August 4, 2009

U.S. Bankruptcy Court, Eastern District of Virginia  
Richmond Division  
701 East Broad Street, Suite 4000  
Richmond, VA 23219

Re: Circuit City Stores, Inc., et al.  
Case No. 08-35653 (KRH)

Dear Clerk:

Enclosed please find the original and one (1) copy of the RESPONSE OF YUMA COUNTY, ARIZONA TAX COLLECTOR TO TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN REAL ESTATE TAX CLAIMS ON REAL PROPERTY IN WHICH DEBTORS LEASED THE REAL PROPERTY) in the above referenced case.

Please file the original with the court, and return a conformed copy of the same to our office in the self-addressed stamped envelope.

If you have any questions, please do not hesitate to contact our office. Your assistance in this matter is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Desarae Doten".

Desarae Doten  
Paralegal, Civil Division

Enclosures: as noted